

AGENDA ITEM 5
AUDIT RESOLUTION STATUS - PUBLIC AGENCY REVIEWS
(PRIOR YEAR REPORTS WITH CURRENT YEAR UPDATES)
AS OF DECEMBER 31,2007

| Name of Agency (Report Issue Date) | Description of Finding | Status |
|--|---|---|
| Alameda Co. Fire Dept. (August 13, 2004) Employer Code 1653 | 1. Eligible employee not enrolled into membership | 1. COMPLETE. Calculation based on earnings at membership was sent to Member Services Division. |
| City of Oxnard (November 24, 2004) Employer Code 0315 | 1. Excluded employees enrolled into membership: <ul style="list-style-type: none"> Temporary employees incorrectly enrolled into membership without meeting membership eligibility | 1. IN PROGRESS. No response from Employer. Site visit is scheduled for this quarter. |
| Los Angeles County Sanitation District #2 (December 14, 2004) Employer Code 0124 | 1. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> Independent contractors | 1. IN PROGRESS. Employer compliance in progress and under review. Site visit is scheduled for this quarter. |
| City of Sacramento (January 31, 2005) Employer Code 1121 | 1. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> Temporary/Part-time employees Independent contractor | 1. IN PROGRESS. Employer has corrected 27 members; two members left to correct. Compliance in progress. Site visit will be scheduled. |
| City of Bell Gardens (February 25, 2005) Employer Code 0838 | 1. Eligible employees not properly enrolled: <ul style="list-style-type: none"> Part-time/temporary employees | 1. IN PROGRESS. No response from Employer. Site visit will be scheduled. |

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| Los Angeles to Pasadena Metro Blue Line (March 31, 2005) Employer Code 1784 | 1. Employee incorrectly classified: <ul style="list-style-type: none"> Independent contractor | 1. IN PROGRESS. Employer compliance in progress and under review. Site visit is scheduled for this quarter. |
| 53 rd District Agricultural Association (Grand National Rodeo, Horse, and Stock Show) (June 1, 2005) Employer Code 5053 | 1. Eligible employees not enrolled into membership: <ul style="list-style-type: none"> Temporary/part-time employees | 1. COMPLETE. Employer is in compliance. Temporary employee will be brought into membership if they return to the agency. |
| Los Osos Community Services District (August 12, 2005) Employer Code 1759 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> The value of uniforms were not reported Fair Labor Standard Act premium pay was not reported 2. Eligible employees not properly enrolled: <ul style="list-style-type: none"> Employee worked more than 1,000 hours in a fiscal year and was not enrolled Employee with prior membership was not enrolled and earnings were not reported | 1. IN PROGRESS. ERSD visited Employer and continues to work with them to resolve outstanding findings. 2. IN PROGRESS. ERSD visited Employer and continues to work with them to resolve outstanding findings. |

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| City of West Covina (October 19, 2005) Employer Code 0630 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Elected Official's stipend should not have been reported • The reported value of employer paid member contributions was overstated | 1. COMPLETE. Employer is currently in compliance <ul style="list-style-type: none"> • COMPLETE. Employer provided required ordinances so they can report the stipend. • COMPLETE. Employer corrected reporting of EPMC. |
| City of South El Monte (November 18, 2005) Employer Code 0627 | 1. Publicly available salary schedule not available: <ul style="list-style-type: none"> • The City did not have a publicly available salary schedule for the Executive Management Team 2. Payrate reporting error: <ul style="list-style-type: none"> • An employee was paid above an approved salary range 3. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled • Contractually excluded employee was enrolled into membership 4. Employee misclassified as an independent contractor: <ul style="list-style-type: none"> • Earnings should have been reported | 1. IN PROGRESS. Employer compliance in progress and under review. Site visit is scheduled for this quarter. porary/part-time employee was enrolled prior to 2. IN PROGRESS. Employer compliance is in progress. ERSD continues to correspond with the Employer. Site visit is scheduled for this quarter. 3. COMPLETE. Employer in compliance with enrollment and excluded issues. 4. IN PROGRESS. No response from Employer. Site visit is scheduled for this quarter. |

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| City of Cupertino (November 29, 2005) Employer Code 0691 | 1. Employee misclassified as an independent contractor: <ul style="list-style-type: none"> • Earnings should have been reported | 1. COMPLETE. Employer currently in compliance. |
| Bay Area Rapid Transit District (December 23, 2005) Employer Code 0393 | 1. Eligible employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees who worked more than 1,000 hours were not enrolled timely 2. Misclassified retirees' as independent contractors: <ul style="list-style-type: none"> • Hours should have been monitored 3. Retired annuitants not reinstated: <ul style="list-style-type: none"> • Retired annuitants, misclassified as independent contractors, worked more than 960 hours in a calendar year and were not reinstated. | 1. IN PROGRESS. No response from Employer. Site visit is scheduled for this quarter. 2. IN PROGRESS. No response from Employer. Site visit is scheduled for this quarter. 3. IN PROGRESS. BNSD has had several contacts with the Employer; however, a resolution has not yet been reached. |
| City of Oakland (December 16, 2005) Employer Code 0828 | 1. Eligible employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees who worked more than 1,000 hours were not either not enrolled or not enrolled timely • Temporary/part-time employees with prior membership were not enrolled when hired • Temporary/part-time employees were not enrolled timely | 1. IN PROGRESS. No response from Employer. Site visit is scheduled for this quarter. |

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| City of Orange (February 28, 2006) Employer Code 0379 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Senior officer pay should not have been reported • The value of Employer Paid Member Contributions was not reported 2. Eligible employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees who worked more than 1,000 hours were not enrolled • Temporary/part-time employees who worked more than 1,000 hours were not enrolled timely • Temporary/part-time employees with prior membership were not enrolled when hired | 1. IN PROGRESS. ERSD continues to work with the Employer to resolve outstanding issues. Employer is still in the process of reconfiguring their payroll system. Site visit will be scheduled. 2. IN PROGRESS. Employer compliance in progress. ERSD continues to correspond with the Employer. Site visit will be scheduled. |
| Ravenswood City Elementary School District (April 14, 2006) Employer Code 0205-017 | 1. Payrate reporting errors: <ul style="list-style-type: none"> • Employees reported payrate exceeded the approved salary range • Incorrect payrates were reported | 1. COMPLETE. Employer corrected current reporting and submitted corrections regarding their retirees. |
| California Firefighter's Joint Apprenticeship Committee (April 28, 2006) Employer Code 1456 | 1. Payrate reporting errors: <ul style="list-style-type: none"> • Employees reported payrate exceeded the approved salary range | 1. IN PROGRESS. ERSD continues to work with Employer to resolve outstanding issue. Site visit will be scheduled. |

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| County of Riverside (June 2, 2006) Employer Code 0067 | <ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Floating holiday pay should not have been reported 2. Employer Paid Member Contributions (EPMC) reported incorrectly: <ul style="list-style-type: none"> • Paid and reported EPMC for time-in-grade prior to the effective allowable date 3. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled • Temporary/part-time employees with active membership were not enrolled • Intermittent employees who appeared to work full-time were not correctly enrolled 4. Member misclassified: <ul style="list-style-type: none"> • Safety employee incorrectly classified as a miscellaneous member | <ol style="list-style-type: none"> 1. COMPLETE. Holiday pay was recoded. 2. COMPLETE. Time-in-grade determined from date of hire. 3. COMPLETE. Action completed on all twenty-nine employees noted in the review. 4. COMPLETE. Member to remain in miscellaneous classification per determination by ERSD Membership Analysis and Design Unit. |

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| Woodside Fire Protection District (June 26, 2006) Employer Code 0350 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms was not reported • Holiday pay should not have been reported 2. Payroll information not submitted timely: <ul style="list-style-type: none"> • Summary reports were submitted late • Contributions were remitted late | 1. COMPLETE. Holiday pay has been reversed and value of uniforms is now being reported. 2. COMPLETE. Summary reports and contributions are being submitted timely. |
| County of Butte (June 29, 2006) Employer Code 0058 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Immediate Response/Emergency Response pay should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Special compensation was included in base payrates and earnings | 1. IN PROGRESS. ERSD continues to work with Employer to resolve outstanding issue. Employer is working to correct their payroll system. Site visit will be scheduled. 2. IN PROGRESS. Employer is aware of issue and is working to correct their payroll system. Site visit will be scheduled. |
| Jefferson School District (June 29, 2006) Employer Code 0205-008 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms and uniform maintenance were not reported • Final settlement pay should not have been reported | 1. COMPLETE. ERSD determined that the Employer did not require employees to wear uniforms. Also, final settlement pay was not included in employee's final compensation. |

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| Gorman Elementary School District (June 29, 2006) Employer Code 0245-400/401 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> Hourly paid employees' compensation for hours worked above 176 in a month were not reported Overtime pay should not have been reported | 1. IN PROGRESS. ERSD continues to work with employer to resolve outstanding issues. Site visit will be scheduled. <ul style="list-style-type: none"> IN PROGRESS. Employer is aware of issue and will be working to correct their payroll system. Site visit will be scheduled. COMPLETE. Corrected payroll reports received. |
| La Honda-Pescadero Unified School District (June 30, 2006) Employer Code 0205-042 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> Compensation was not reported in the period earned Earnings were not reported 2. Payrate reporting errors: <ul style="list-style-type: none"> Incorrect payrates were reported | 1. COMPLETE. Employer currently reporting correctly and corrected retiree accounts. 2. COMPLETE. Employer currently reporting correctly. Employer corrected retiree accounts. |

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| California State University, Sacramento (June 30, 2006) Employer Code 5644 | <ol style="list-style-type: none"> 1. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary employees worked more than 1,000 hours in a fiscal year and were not enrolled • Temporary/part-time employee with prior membership was not enrolled 2. Employee misclassified as an independent contractor: <ul style="list-style-type: none"> • Earnings should have been reported 3. Compensation reported incorrectly: <ul style="list-style-type: none"> • Department Chair stipend should not have been reported | <ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. ERSD continues to correspond with Employer. Site visit is scheduled for this quarter. 2. IN PROGRESS. Employer compliance in progress and under review. Site visit is scheduled for this quarter. 3. IN PROGRESS. Employer compliance in progress. ERSD is working with Chancellor's office to resolve the system-wide issue regarding the Department Chair's stipend pay. Site visit is scheduled for this quarter. |

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| California State University, Fullerton (June 30, 2006) Employer Code 5773 | 1. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees who worked more than 1,000 hours were not enrolled • Temporary/part-time employees who worked more than 1,000 hours were not enrolled timely • Faculty temporary/part-time employee was not enrolled timely 2. Payrate reporting errors: <ul style="list-style-type: none"> • Employees reported payrate and earnings exceeded an approved salary range 3. Compensation reported incorrectly: <ul style="list-style-type: none"> • Department Chair stipend should not have been reported • Bonus paid during final compensation period should not have been reported | 1. IN PROGRESS. Employer compliance in progress. Site visit will be scheduled. 2. IN PROGRESS. Employer compliance in progress. Site visit will be scheduled. 3. IN PROGRESS. Employer compliance in progress. ERSD is working with Chancellor's office to resolve the system wide issue regarding the Department Chair's stipend pay. Site visit will be scheduled. |
| California State University, Stanislaus (June 30, 2006) Employer Code 5779 | 1. Retired annuitant not reinstated: <ul style="list-style-type: none"> • Annuitant worked more than the allowable time base and was not reinstated 2. Compensation reported incorrectly: <ul style="list-style-type: none"> • Department Chair stipend should not have been reported | 1. COMPLETE. Employer reversed payroll and the annuitant's retirement was adjusted November 2007. 2. IN PROGRESS. Employer compliance in progress. ERSD is working with Chancellor's office to resolve the system wide issue regarding the Department Chair's stipend pay. Site visit will be scheduled. |

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| Sequoia Union High School District (August 28, 2006) Employer Code 0205-034 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Compensation was not reported in the period earned • Professional Growth Pay (Educational Pay) was not available to all in a group or class and should not have been reported • The value of uniforms and uniform maintenance were not reported | 1. IN PROGRESS. Employer compliance in progress. Site visit will be scheduled. <ul style="list-style-type: none"> • COMPLETE. Employer corrected current reporting and retiree accounts. • IN PROGRESS. Educational pay – compliance in progress. Site visit will be scheduled. • IN PROGRESS. Uniforms – compliance in progress. Site visit will be scheduled. |
| Barsdale Cemetery District (August 30, 2006) Employer Code 0959 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Compensation was not reported for a part-time employee 2. Payrate reporting error: <ul style="list-style-type: none"> • Publicly available documentation did not support employees payrates 3. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees who worked more than 1,000 hours were not enrolled timely | 1. IN PROGRESS. Employer compliance in progress. Site visit will be scheduled. 2. COMPLETE. Salary schedule received. 3. COMPLETE. Membership dates were corrected and payroll was reported. |
| BETA Healthcare Group Risk Management Authority (September 18, 2006) Employer Code 1881 | 1. Publicly available salary schedule not available: <ul style="list-style-type: none"> • The Authority did not have a publicly available salary schedule for employees payrates and special compensation | 1. IN PROGRESS. ERSD has clarified issue for Employer. Employer compliance in progress. Site visit is scheduled for this quarter. |

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| City of Bell (October 20, 2006) Employer Code 0069 | 1. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees who worked more than 1,000 hours were not enrolled | 1. COMPLETE. Membership date was corrected and payroll was reported. |
| City of Lynwood (November 8, 2006) Employer Code 0125 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Project coordinator pay, designated acting pay, car allowance, telephone and internet fees, deferred compensation payments, and additional assignment pay to elected officials should not have been reported 2. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employee worked more than 1,000 hours and was not enrolled • Part-time employee's earnings should not have been reported | 1. IN PROGRESS. Employer compliance in progress. Site visit will be scheduled. <ul style="list-style-type: none"> • IN PROGRESS. ERSD continues to work with Employer to resolve outstanding issues. Site visit will be scheduled. 2. COMPLETE. Part-time employees were brought into membership and payroll was reported. |
| City of Milpitas (November 22, 2006) Employer Code 0419 | 1. Employee not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employee worked more than 1,000 hours and was not enrolled | 1. COMPLETE. Employee will be brought into membership if they return to the agency. |

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| City of Napa (January 10, 2007) Employer Code 0307 | <p>1. Compensation reported incorrectly:</p> <ul style="list-style-type: none"> • Special compensation was incorrectly reported • Holiday pay was not reported • Safety boot allowance should not have been reported <p>2. Payroll reporting errors:</p> <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported <p>3. Employees not properly enrolled:</p> <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled • Temporary/part-time employee with prior membership was not enrolled | <p>1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issue. Employer is working to correct their payroll system.</p> <ul style="list-style-type: none"> • IN PROGRESS. Special compensation – ERSD is working with employer to resolve outstanding issue. • IN PROGRESS. Holiday pay – compliance in progress. • IN PROGRESS. Safety boot allowance – compliance in progress. <p>2. IN PROGRESS. Employer is aware of lump sum issue and is working to correct payroll system.</p> <p>3. IN PROGRESS. Employer progress in progress.</p> |

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| 23 rd District Agricultural Association (January 18, 2007) Employer Code 5023 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Part-time employee's earnings were not reported 2. Employee not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely | 1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employee was brought into membership and payroll reported. |
| City of Burbank (January 19, 2007) Employer Code 0095 | 1. Payroll reporting errors: <ul style="list-style-type: none"> • Special compensation was included in base payrates and regular earnings • Lump sum payments were incorrectly reported 2. Employee not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely | 1. IN PROGRESS. Employer is aware of issues and is working to correct payroll system. 2. COMPLETE. ERSD has received corrected payroll information. |

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| City of Pacifica (January 24, 2007) Employer Code 0396 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Management incentive pay should not have been reported • Car allowance added to salary should not have been reported • Administrative leave added to salary should not have been reported 2. Employee not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employee worked more than 1,000 hours and was not enrolled | 1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issues. 2. COMPLETE. Employee was brought into membership for one day. No payroll required at this time. |
| County of Monterey (February 15, 2007) Employer Code 0165 | 1. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled 2. Retired annuitants not reinstated: <ul style="list-style-type: none"> • Annuitant worked more than the allowable time base and was not reinstated • Annuitant did not receive proper authorization to return to work after an industrial disability retirement | 1. IN PROGRESS. ERSD continues to correspond with Employer. Site visit will be scheduled. 2. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • One annuitant re-instated with another employer on November 16, 2007 and another terminated employment December 2005. BNSD continues to correspond with the Employer on another annuitant. |

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| City of Hawthorne (March 8, 2007) Employer Code 0177 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> The value of uniforms were not reported Holiday pay should not have been reported for a miscellaneous employee 2. Contributions incorrectly reported: <ul style="list-style-type: none"> The Member contributions were incorrectly reported as taxed deferred 3. Payrate reporting errors: <ul style="list-style-type: none"> Incorrect payrate and earnings reported 4. Independent contractors misclassified: <ul style="list-style-type: none"> Employees were misclassified as independent contractors and not enrolled into membership | 1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issues. 2. IN PROGRESS. Employer compliance in progress. 3. IN PROGRESS. Employer compliance in progress. 4. IN PROGRESS. Employer compliance in progress. |
| City of Menlo Park (March 19, 2007) Employer Code 0213 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> The value of uniforms were not reported 2. Payroll reporting errors: <ul style="list-style-type: none"> Lump sum payments were incorrectly reported Special compensation was included in base payrate and regular earnings | 1. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> IN PROGRESS. Uniforms – compliance in progress. 2. COMPLETE. Employer corrected current reporting. (lump sum and special compensation in payrate and earnings). |

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| City of Santa Rosa (March 22, 2007) Employer Code 0387 | <ol style="list-style-type: none">1. Compensation reported incorrectly:<ul style="list-style-type: none">• The value of uniform maintenance was not reported2. Payroll reporting errors:<ul style="list-style-type: none">• Holiday pay reported as a lump sum and not for the periods earned• Special compensation was included in base payrate and regular earnings | <ol style="list-style-type: none">1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issue. Employer is working to correct their payroll system.2. IN PROGRESS. Employer is aware of issues and is working to correct payroll system. |

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| Tri-Counties Association for the Developmentally Disabled (March 29, 2007) Employer Code 1673 | <ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Performance incentive incorrectly reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Incorrect work schedule codes were reported • Retroactive salary adjustment was incorrectly reported • Lump sum payments were incorrectly reported 3. Payroll information not submitted timely: <ul style="list-style-type: none"> • Payroll reports were submitted late • Retirement contributions were remitted late 4. Payrate reporting error: <ul style="list-style-type: none"> • Incorrect payrate reported 5. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were not enrolled | <ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • IN PROGRESS. Performance incentive – compliance in progress. 2. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • COMPLETE. Employer corrected payroll reporting (work schedule code). • IN PROGRESS. ERSD is working with Employer to resolve retroactive salary adjustment and lump sum payment issue. 3. COMPLETE. Employer is currently reporting timely. 4. IN PROGRESS. ERSD is working with Employer to resolve outstanding issues. 5. IN PROGRESS. ERSD continues to work with Employer to resolve outstanding issue. |

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| County of Santa Cruz (March 30, 2007) Employer Code 0138 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Tool allowance should not have been reported 2. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours in a fiscal year and were either not enrolled or not enrolled timely • Temporary/part-time employee with prior membership was not enrolled | 1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer brought the employees' into membership and reported payroll. |
| City of Union City (April 6, 2007) Employer Code 0729 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms and uniform maintenance were not reported • Management performance pay should not have been reported • The value of employer paid member contributions should not have been reported prior to July 1, 2005 and was incorrectly reported thereafter. 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported • Retroactive earning adjustments were incorrectly reported | 1. IN PROGRESS. ERSD continues to work with Employer to resolve outstanding issues. Site visit will be scheduled. <ul style="list-style-type: none"> • IN PROGRESS. Uniforms – compliance in progress. • COMPLETE. Pay for performance plan has been removed from the Management MOU. • COMPLETE. Employer updated the Management MOU regarding EPMC. 2. IN PROGRESS. Employer is aware of issue and is working to correct the reporting of lump sum payments. <ul style="list-style-type: none"> • COMPLETE. Employer currently reporting correctly (retroactive pay). |

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|--|--|--|
| Town of Mammoth Lakes (April 9, 2007) Employer Code 1380 | 1. Compensation reported incorrectly: <ul style="list-style-type: none">• In lieu pay should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none">• Lump sum payments were incorrectly reported | 1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. ERSD is working with Employer to resolve lump sum issue. |
| County of Yolo (April 16, 2007) Employer Code 0416 | 1. Compensation reported incorrectly: <ul style="list-style-type: none">• The value of uniforms were not reported• Holiday pay was not reported• Court reporter transcript pay should not have been reported | 1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issues. |

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|--|--|--|
| Borrego Springs Fire Protection District (April 20, 2007) Employer Code 0798 | <ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Uniform allowance and the value of uniforms were not reported • Holiday pay was not reported • Temporary disability benefits were incorrectly reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • FLSA pay was not reported as earned • Incorrect work schedule code reported 3. Payroll information not submitted timely: <ul style="list-style-type: none"> • Payroll reports were submitted late • Retirement contributions were remitted late 4. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled | <ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. <ul style="list-style-type: none"> • IN PROGRESS. Uniforms – compliance in progress. • IN PROGRESS. Holiday pay – compliance in progress. • IN PROGRESS. Temporary disability benefits – compliance in progress. 2. COMPLETE. Employer reports FLSA has been corrected. Verified work schedule codes have been corrected. 3. IN PROGRESS. ERSD is working with Employer to resolve outstanding issues. 4. COMPLETE. Employees were brought into membership and payroll was reported. |

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| City of Lakewood (April 20, 2007) Employer Code 0336 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms and uniform maintenance were not reported • The reported value of Employer Paid Member Contributions was overstated • Incorrectly reported non-reportable compensation in regular earnings and base payrate that was not reportable | 1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issues. Employer is working to correct their payroll system. |
| Yolo County Housing Authority (April 27, 2007) Employer Code 0449 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of uniforms and uniform maintenance were not reported • Incorrectly reported compensation for overtime in regular earnings and base payrate 2. Payroll information not submitted timely: <ul style="list-style-type: none"> • Payroll reports were submitted late • Retirement contributions were remitted late | 1. COMPLETE. Uniform allowance is now being reported and compensation for overtime is no longer being reported. 2. COMPLETE. Employer is currently reporting and remitting timely. |
| Fair Oaks Recreation and Parks District (April 30, 2007) Employer Code 0608 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Park patrol differential should not have been reported • The value of uniforms and uniform maintenance were not reported | 1. COMPLETE. Employer stopped reporting park patrol differential in payrate, and now reports uniform allowance as special compensation. |

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| South Placer Fire District (May 16, 2007) Employer Code 1077 | <p>1. Compensation reported incorrectly:</p> <ul style="list-style-type: none">• Holiday pay was not reported• Fair Labor Standard Act premium pay was not reported• Duty pay should not have been reported <p>2. Payroll reporting errors:</p> <ul style="list-style-type: none">• Retroactive salary adjustments were incorrectly reported• Special compensation was included in base payrate and regular earnings | <p>1. IN PROGRESS. Employer compliance in progress.</p> <p>2. IN PROGRESS. ERSD is working with Employer to resolve outstanding issues.</p> |

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|---|--|--|
| City of Gridley (May 20, 2007) Employer Code 0101 | <ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Assignment pay should not have been reported • The value of Employer Paid Member Contributions were not reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Special compensation was included in base payrate and regular earnings 3. Payroll information not submitted timely: <ul style="list-style-type: none"> • Retirement contributions were remitted late 4. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely 5. Health benefit documents: <ul style="list-style-type: none"> • Required health benefit forms were not on file or were not properly completed | <ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issues. 2. COMPLETE. Employer currently reporting correctly. 3. COMPLETE. Employer currently reporting timely. 4. COMPLETE. Employees were brought into membership and payroll was reported. 5. COMPLETE. Employer has required health benefit forms on file and has updated their procedures for future new hires. |

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| Humboldt State University (May 21, 2007) Employer Code 5638 | 1. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported 3. Compensation reported incorrectly: <ul style="list-style-type: none"> • Department Chair Stipend should not have been reported | 1. COMPLETE. Employer in compliance. Completed enrollment for one member, other two employees' separated before establishing membership therefore did not qualify. 2. COMPLETE. Employer currently reporting correctly. 3. IN PROGRESS. ERSD is working with the Chancellor's Office to resolve this system-wide issue. |
| California State University San Marcos (May 21, 2007) Employer Code 5076 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Department Chair Stipend should not have been reported 2. Payroll reporting error: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported | 1. IN PROGRESS. ERSD is working with the Chancellor's Office to resolve this system-wide issue. 2. IN PROGRESS. ERSD is working with Chancellor's Office to resolve outstanding issue. |

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| Name of Agency (Report Issue Date) | Description of Finding | Status |
|---|---|--|
| Santa Cruz County Law Library (May 24, 2007) Employer Code 1223 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Compensation for time worked on holidays was incorrectly reported as special compensation • Member's earnings were not reported • Health benefit premiums and additional earnings listed in a court library service contract should not have reported • The value of Employer Paid Member Contributions should not have been not reported as Library did not have a labor agreement which provided for the reporting 2. Employee not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employee worked more than 1,000 hours and was not enrolled | 1. IN PROGRESS. ERSD is working with Employer to resolve outstanding issues. <ul style="list-style-type: none"> • COMPLETE. Corrections to member accounts completed (holidays incorrectly reported). • COMPLETE. Mandatory arrears requested (earnings not reported). 2. COMPLETE. Employee was brought into membership and payroll was reported. |

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| City of Clovis (June 8, 2007) Employer Code 0647 | <ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Council members meeting pay should not have been reported 2. Payroll reporting error: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported 3. Payrate reporting error: <ul style="list-style-type: none"> • Publicly available documentation did not support an employee's payrate 4. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees were mistakenly enrolled into membership • Temporary/part-time employee worked more than 1,000 hours and was not enrolled • Temporary/part-time employees who were members with part-time employment through a different agency were not enrolled 5. Disability retirees not approved for employment: <ul style="list-style-type: none"> • Authorization for reemployment was not obtained for industrial disability retirees' | <ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. ERSD is working with Employer to resolve lump sum issue. 3. IN PROGRESS. Employer compliance in progress. 4. IN PROGRESS. Employer compliance in progress. 5. IN PROGRESS. Employer compliance in progress. |

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|---|--|---|
| California State University Long Beach (June 11, 2007) Employer Code 5640 | 1. Retired annuitants not reinstated: <ul style="list-style-type: none"> • Annuitants worked more than the allowable time base and were not reinstated 2. Compensation reported incorrectly: <ul style="list-style-type: none"> • Department Chair Stipend should not have been reported | 1. COMPLETE. Employer informed one annuitant to reduce their teaching assignment during the 2007/08 school year. The other annuitant terminated employment on May 27, 2005. 2. IN PROGRESS. ERSD is working with the Chancellor's Office to resolve this system-wide issue. |
| Ross Valley Fire Service (June 11, 2007) Employer Code 1321 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Unidentified special compensation was reported in error • The reported value of EPMC was not calculated on special compensation • The reported value of EPMC was understated in several instances 2. Payrate reporting error: <ul style="list-style-type: none"> • Incorrect payrate reported | 1. COMPLETE. Employer is in compliance. <ul style="list-style-type: none"> • COMPLETE. Employer corrected member account. • COMPLETE. Value of EPMC on special compensation is now being reported. • COMPLETE. Review of accounts shows no adjustments required (EPMC). 2. IN PROGRESS. Employer compliance in progress. |

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| City of Anaheim (June 11, 2007) Employer Code 0303 | <ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • The value of employer provided uniforms was not reported • The reported value of EPMC was not calculated on special compensation for eligible employees 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported • Special compensation was included in base payrate and regular earnings 3. Payroll information not submitted timely: <ul style="list-style-type: none"> • Payroll reports were submitted late • Retirement contributions were remitted late 4. Employees not properly enrolled: <ul style="list-style-type: none"> • Employees excluded by contract should not have been enrolled • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee with prior membership was not enrolled 5. Member misclassified: <ul style="list-style-type: none"> • Miscellaneous employee incorrectly classified as a safety member | <ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issues. 2. IN PROGRESS. ERSD is working with Employer to resolve outstanding issues. 3. COMPLETE. Employer currently reporting timely. 4. IN PROGRESS. Employer compliance in progress. 5. IN PROGRESS. Employer compliance in progress. |

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| California Department of Parks and Recreation (June 11, 2007) Employer Code 5701/5892 | 1. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely 2. Health benefit documents: <ul style="list-style-type: none"> • Documents to support the enrollment of member's dependents were not on file • A member health benefit form declining benefits was not on file | 1. COMPLETE. Request to correct coverage code submitted to State Controllers Office. 2. COMPLETE. Employer is now in compliance. |
| City of Hermosa Beach (June 11, 2007) Employer Code 0320 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • FLSA premium pay was incorrectly calculated and reported 2. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled | 1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer submitted enrollment and payroll documents. |

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| California Department of Forestry and Fire Protection (June 12, 2007) Employer Code 5697/5898 | 1. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee worked more than 1,000 hours and was not enrolled timely • Employees with prior membership were not enrolled 2. Retired annuitants not reinstated: <ul style="list-style-type: none"> • Annuitants worked more than the allowable time base and were not reinstated 3. Unused sick leave not correctly reported: <ul style="list-style-type: none"> • Incorrectly certified one member's accumulated sick leave 4. Health benefit documents: <ul style="list-style-type: none"> • Documents to support the enrollment of member's dependents were not on file | 1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. One annuitant reinstated as of April 2, 2007. Employer states they are monitoring hours worked by the other three annuitants to ensure their hours worked do not exceed the 960-hour threshold. 3. COMPLETE. Unused sick leave corrected on retirement calculation and adjustment completed. 4. COMPLETE. Employer is now in compliance. |
| Bay Area Air Quality Management District (June 12, 2007) Employer Code 0408 | 1. Payroll information not submitted timely: <ul style="list-style-type: none"> • Payroll reports were submitted late • Retirement contributions were remitted late | 1. COMPLETE. Employer currently reporting timely. |
| City of Chula Vista (June 18, 2007) Employer Code 0195 | 1. Payroll reporting error: <ul style="list-style-type: none"> • Special compensation was included in base payrate and regular earnings | 1. COMPLETE. Employer corrected current reporting. |

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| Half Moon Bay Fire Protection District (June 21, 2007) Employer Code 0550 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> Earnings were not reported for two sampled part-time employees 2. Payroll reporting error: <ul style="list-style-type: none"> Special compensation was included in base payrate and regular earnings 3. Payrate reporting error: <ul style="list-style-type: none"> Publicly available documentation did not support employees payrates 4. Unused sick leave not correctly reported: <ul style="list-style-type: none"> Incorrectly certified a sampled member's accumulated sick leave | 1. COMPLETE. Earnings for part-time employees have been reported. 2. COMPLETE. Special compensation was broken out of base pay and reported as special compensation. 3. IN PROGRESS. Employer compliance in progress. 4. COMPLETE. BNSD adjusted member's retirement calculation to reflect there was no balance of accumulated sick leave at the time of retirement. |
| City of Mt. Shasta (June 21, 2007) Employer Code 0846 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> Uniform allowance was not reported Holiday pay was not reported 2. Payroll reporting error: <ul style="list-style-type: none"> Special compensation was included in base payrate and regular earnings 3. Payrate reporting error: <ul style="list-style-type: none"> Employee's payrate was not listed in a publicly available document | 1. IN PROGRESS. Employer compliance in progress. 2. IN PROGRESS. ERSD is working with Employer to resolve outstanding issue. 3. IN PROGRESS. Employer compliance in progress. |

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| Town of Los Gatos (June 25, 2007) Employer Code 0870 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Longevity pay should not have been reported • The value of employer provided uniforms was not reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported 3. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employees worked more than 1,000 hours and were not enrolled • Temporary/part-time employee with prior membership was not enrolled | 1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer corrected reporting. 3. COMPLETE. Employer completed required forms and applied membership information to COMET. |

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| Consumnes Community Services District (June 25, 2007) Employer Code 1397 | <ol style="list-style-type: none"> 1. Compensation reported incorrectly: <ul style="list-style-type: none"> • Day Shift Incentive should not have been reported • The value of employer provided uniforms was not reported 2. Payroll reporting errors: <ul style="list-style-type: none"> • Lump sum payments were incorrectly reported 3. Payrate reporting error: <ul style="list-style-type: none"> • Publicly available documentation did not support employees payrates 4. Payroll information not submitted timely: <ul style="list-style-type: none"> • Retirement contributions were remitted late 5. Employees not properly enrolled: <ul style="list-style-type: none"> • Temporary/part-time employee was enrolled prior to meeting eligibility requirements • Temporary/part-time employee was not enrolled timely • Temporary/part-time employees were enrolled without meeting eligibility requirements 6. Employee misclassified as an independent contractor: <ul style="list-style-type: none"> • Earnings should have been reported | <ol style="list-style-type: none"> 1. IN PROGRESS. Employer compliance in progress. ERSD continues to work with Employer to resolve outstanding issues. 2. IN PROGRESS. ERSD is working with Employer to resolve issue. 3. IN PROGRESS. Employer compliance in progress. 4. IN PROGRESS. ERSD is working with Employer to resolve issue. 5. IN PROGRESS. Employer compliance in progress. 6. IN PROGRESS. Employer compliance in progress. |

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| City of El Cajon (June 25, 2007) Employer Code 0392 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> The value of employer provided uniforms was not reported Tool and boot allowances should not have been reported Member's education pay should not have been reported 2. Payroll reporting errors: <ul style="list-style-type: none"> Lump sum payments were incorrectly reported Special compensation was included in base payrate and regular earnings 3. Payrate reporting error: <ul style="list-style-type: none"> Incorrect payrate reported | 1. IN PROGRESS. Employer compliance in progress. ERSD has requested written confirmation when the compensation reporting items have been corrected. 2. IN PROGRESS. Employer working to correct payroll system. 3. COMPLETE. Employer corrected reporting. |
| Palos Verdes Library District (June 27, 2007) Employer Code 0918 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> The value of employer provided uniforms was not reported Shift differential was not reported 2. Payroll reporting errors: <ul style="list-style-type: none"> Reported incorrect work schedule codes 3. Payroll information not submitted timely: <ul style="list-style-type: none"> Retirement contributions were remitted late | 1. IN PROGRESS. Employer compliance in progress. 2. COMPLETE. Employer corrected reporting. 3. COMPLETE. Employer currently reporting timely. |

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| City of Colusa (June 29, 2007) Employer Code 0601 | 1. Compensation reported incorrectly: <ul style="list-style-type: none"> The value of employer provided uniforms was not reported FLSA premium pay was over-reported 2. Payroll reporting errors: <ul style="list-style-type: none"> Lump sum payments were incorrectly reported Special compensation was included in base payrate and regular earnings Reported incorrect work schedule codes 3. Employees not properly enrolled: <ul style="list-style-type: none"> Temporary/part-time employees with prior membership were not enrolled 4. Health benefit documents: <ul style="list-style-type: none"> Birth certificates were not on file Marriage certificate was not on file | 1. IN PROGRESS. ERSD has requested written confirmation that the compensation reporting items have been corrected. <ul style="list-style-type: none"> COMPLETE. Employer is currently reporting uniform allowance. 2. COMPLETE. Employer in compliance. <ul style="list-style-type: none"> COMPLETE. Employer is now reporting in pay period earned. COMPLETE. Employer has corrected reporting re: special compensation included in base payrate and regular earnings. COMPLETE. Employer currently reporting correctly. 3. COMPLETE. Employer reported payroll for temporary employee with prior membership. |

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| City of San Gabriel (June 29, 2007) Employer Code 0192 | <p>1. Compensation reported incorrectly:</p> <ul style="list-style-type: none"> The value of employer provided uniforms was not reported The reported value of EPMC was not calculated on special compensation for eligible employees Management incentive pay was not available to all in a group or class and should not have been reported <p>2. Payroll reporting errors:</p> <ul style="list-style-type: none"> Lump sum payments were incorrectly reported Reported incorrect work schedule codes | <p>1. COMPLETE. Employer corrected reporting and is currently in compliance.</p> <p>2. IN PROGRESS. ERSD is working with Employer to resolve outstanding issues.</p> |